

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

OMB No.

Note: If exempt status is approved, this application will be open for public inspection.

Please read the instructions carefully. For help, call IRS Exempt Organizations Customer Account Services toll free 877-829-5500.

If the required information and appropriate documents are not submitted along with payment of the appropriate user fee, the application may be returned to you.

Throughout this application, the words "you" and "your" refer to the applicant organization.

Refer to the instructions for a definition of all **bold** items.**Part I Identification of Applicant**

1 Full name of organization (as shown in organizing document)		2 c / o Name (if applicable)	
3 Mailing Address (Number and street)	Room / Suite	4 Location Address (if different from mailing address)	Room / Suite
City, state, and ZIP + 4 [][][][][] - [][][][]		City, state, and ZIP + 4 [][][][] - [][][][]	
5 Employer Identification Number (EIN) [][] - [][][][][][][]	SS-4 Attached or []	6 Month the annual accounting period ends (01 - 12) [][]	
7 Primary Contact Person Name: [][][] - [][][] - [][][][] E-mail: [][][][] - [][][][] - [][][][]		Phone: [][][] - [][][] - [][][][] Fax: [][][] - [][][][] - [][][][]	
8 Website: E-mail:			

Part II User Fee Information

You must attach a user fee payment to this application. If your average annual gross receipts have or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$500. If your gross receipts have or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$150. Your check or money order must be made payable to the United States Treasury.

1 Have or will your average annual gross receipts exceed \$10,000?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2 Have you attached payment in the appropriate amount?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Note: This application will not be processed without the user fee payment.

Part III Information about Your Officers, Directors, Trustees, and Their Transactions and Agreements with You

1 List the names, titles, and addresses of all of your officers, directors, and trustees. If additional space is needed, attach a separate sheet.		
Name	Title	Address

The following "Yes" or "No" questions relate to *past*, *current*, and *planned* transactions and agreements with your officers, directors, or trustees. Check the appropriate box.

2 Are any of your officers, directors, or trustees related to each other? If "Yes," attach an explanation of the relationships between these individuals.	<input type="checkbox"/> Yes <input type="checkbox"/> No
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Part III Information about Your Officers, Directors, Trustees, and Their Transactions and Agreements with You (Continued)

- 3 Do you **compensate** any of your officers, directors, or trustees? If "Yes," attach a list for each individual showing the amount of compensation, qualifications, hours worked, and duties performed. ☐ Yes ☐ No
- 4 Do you have any leases, contracts, or other agreements with your officers, directors, or trustees? If "Yes," attach an explanation and copies of the relevant documents. ☐ Yes ☐ No
- 5 Do any of your officers, directors, or trustees have **substantial influence** over any other organizations that have leases, contracts, or other significant transactions or agreements with you? If "Yes," attach an explanation and copies of relevant documents. ☐ Yes ☐ No

Part IV Information about Your Members and Other Individuals and Organizations that Receive Benefits from You

The following "Yes" or "No" questions relate to your dealings with members and other individuals and organizations that receive benefits, such as goods, services, or funds, from you. Check the appropriate box.

- 1 Are any of your benefits limited to one specific individual or group of specific individuals? If "Yes," attach an explanation. ☐ Yes ☐ No
- 2 Are any of your benefits limited to your membership? If "Yes," attach an explanation, including the qualifications for membership and the amount of dues members are required to pay. ☐ Yes ☐ No
- 3 Are any of your benefits limited to one specific organization or group of specific organizations? If "Yes," attach an explanation. ☐ Yes ☐ No

Part V Organizational Structure

The following "Yes" or "No" questions relate to your organizational structure. Check the appropriate box.

- 1 Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement and any amendments to it. ☐ Yes ☐ No
- 2 Are you an **unincorporated association**? If "Yes," attach a signed and dated copy of your articles of association, constitution, or other similar organizing document and any amendments to it. ☐ Yes ☐ No
- 3 Are you a **corporation**? If "Yes," provide a copy of the articles of incorporation that shows proof of filing with the appropriate state agency and any amendments to it. ☐ Yes ☐ No
- 4 Have you adopted **bylaws**? If "Yes," attach a copy. ☐ Yes ☐ No

Part VI Information about the Required Provisions in Your Organizing Document

The following "Yes" or "No" questions are designed to assure that your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Check the appropriate box.

- 1 Section 501(c)(3) requires that your organizing document state that your purpose is exclusively charitable, educational, religious and/or scientific. Carefully review the instructions for this section. Do you need to amend your organizing document to meet this requirement? If "Yes," attach a copy of the approved amendment to your purpose clause. ☐ Yes ☐ No
- 2 Section 501(c)(3) requires that upon dissolution your remaining assets be distributed to other organizations that are exclusively charitable, educational, religious and / or scientific. Carefully review the instructions for this section. Do you need to amend your organizing document to meet this requirement? If "Yes," attach a copy of the approved amendment to your dissolution clause. ☐ Yes ☐ No

Part VII Information about Your History

The following "Yes" or "No" questions relate to your history with the IRS. Check the appropriate box.

- 1 Are you a **successor** to a for-profit organization? If "Yes," complete Schedule G. ☐ Yes ☐ No
- 2 Are you a **successor** to an organization other than a for-profit organization? If "Yes," explain the relationship with the other organization that resulted in your creation. ☐ Yes ☐ No
- 3 Did you or did an organization to which you are a **successor** previously apply for exemption under section 501(c)(3) or any other section of the Code? If "Yes," explain how the application was resolved. ☐ Yes ☐ No
- 4 Was your prior exemption or the exemption of an organization to which you are a **successor** revoked? If "Yes," attach an explanation, including a description of the corrections you made to re-establish exemption. ☐ Yes ☐ No
- 5 Are you submitting this application more than 27 months after the date you were legally formed? If "Yes," complete Schedule E. ☐ Yes ☐ No

Part VIII Information about Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *current*, and *planned* activities.

1	Do you support or oppose candidates in political campaigns in any way? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2a	Do you attempt to influence legislation? If "Yes," attach an explanation, including the time and money spent on this as compared to your total activities and answer 2b.	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Are you making an election to make expenditures to influence legislation by filing Form 5768? If "Yes," attach a copy of Form 5768 that was already filed with the IRS or that you wish to have filed by enclosure with this application.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3a	Do you conduct fundraising activities to support your organization? If "Yes," answer 3b.	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Do you contract with any individuals or organizations to raise funds for you? If "Yes," attach a description of the activity, the net income or net loss from these activities, who conducts them, and a copy of any pertinent contracts or agreements.	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Do you operate bingo or other gaming activities? If "Yes," attach an explanation, including the time you spend on these activities compared to your total activities, the net income or net losses from these activities, and who conducts them.	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Do you conduct unrelated business activities besides fundraising, or bingo or other gaming activities? If "Yes," attach an explanation, including the time you spend on these activities compared to your total activities, the net income or net losses from these activities, and who conducts them.	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Do you conduct other activities that do not directly accomplish your charitable, educational, or religious purposes ? If "Yes," attach an explanation, including the time you spend on these activities compared to your total activities, the net income or net losses from these activities, and who conducts them.	<input type="checkbox"/> Yes <input type="checkbox"/> No
7	Do you promote economic development? If "Yes," attach an explanation, including a description of the economic condition of the area you serve.	<input type="checkbox"/> Yes <input type="checkbox"/> No
8a	Do you provide low income housing? If "Yes," attach a description of your program, including how participants qualify.	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Do you provide low income housing through a limited liability company (LLC) or a partnership? If "Yes," attach an explanation, including copies of the partnership or operating agreement.	<input type="checkbox"/> Yes <input type="checkbox"/> No
9	Do you operate a school? If "Yes," complete Schedule B.	<input type="checkbox"/> Yes <input type="checkbox"/> No
10	Do you provide housing for the elderly or handicapped? If "Yes," complete Schedule F.	<input type="checkbox"/> Yes <input type="checkbox"/> No
11	Will any of your facilities be financed with tax exempt bonds? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
12a	Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer 12b and 12c.	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Is a substantial amount (more than 15%) of the care provided for purposes other than enabling parents to be gainfully employed or to seek employment? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
c	Are the services provided limited to a specific group of people rather than to the general public? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
13	Do you provide scholarships, fellowships, educational loans, or other forms of student aid? If "Yes," complete Schedule H.	<input type="checkbox"/> Yes <input type="checkbox"/> No
14	Do you publish, own, or have rights in music, literature, tapes, art works, choreography, scientific discoveries, or other intellectual property? If "Yes," attach an explanation, which specifies who owns any copyrights, patents, or trademarks, whether fees are charged, how the fees are determined and how the activity may be distinguished from a commercial operation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
15	Do you provide managerial, consulting, or similar services to other exempt organizations for fees? If "Yes," attach an explanation, including how the fees are determined and how this activity may be distinguished from a commercial operation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
16	Do you conduct activities over the Internet? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
17	Are you an instrumentality of, or closely affiliated with a governmental unit? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
18a	Are you an organization that was formed in a foreign country? If "Yes," answer 18b.	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Are you aware that contributions to you will not be deductible by U.S. individual or corporate donors under Code section 170 unless a specific tax treaty permits such deductions?	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you contribute to foreign organizations? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Are you a domestic organization that has operations in a foreign country? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No
22	Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," attach an explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IX

Narrative Description of Your Activities

Describe your *past*, *current*, and *planned* activities in a narrative fashion in the space provided below or on an attachment to this application. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative description of activities. Remember that if this application is approved, it will be open for public inspection. Therefore, it is *crucial* that your narrative description of activities be thorough and accurate.

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Part X

Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide projections of your likely income and expenses for the 2 years following the current year based on a reasonable and good faith estimate of your future finances.

A. Statement of Revenue and Expense							
	Type of income or expense	Current tax year	3 prior tax years or 2 subsequent years			(e) Total	
		(a) From _____ To _____	(b) From _____ To _____	(c) From _____ To _____	(d) From _____ To _____		
Revenues	1	Gifts, grants, and contributions received (do not include unusual grants)					
	2	Membership fees received					
	3	Gross investment income					
	4	Net unrelated business income from businesses you acquired after 6/30/75					
	5	Net unrelated business income not included in 4					
	6	Taxes levied for and either paid to, or spent on behalf of, the organization					
	7	Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	8	Any income not otherwise listed above or in items 10-13 below (attach itemized list)					
	9	Total of lines 1 through 8					
	10	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your charitable, etc., purposes					
	11	Total of lines 9 and 10					
	12	Gain or loss on sale of capital assets (attach an itemized list)					
	13	Unusual grants					
	14	Total Revenue Add lines 11 through 13					
Expenses	15	Fundraising expenses					
	16	Contributions, gifts, grants, and similar amounts paid (attach an itemized list)					
	17	Disbursements to or for the benefit of members (attach an itemized list)					
	18	Compensation of officers, directors, and trustees					
	19	Other salaries and wages (attach an itemized list)					
	20	Interest expense					
	21	Occupancy (rent, utilities, etc)					
	22	Depreciation and depletion					
	23	Professional fees (attach an itemized list)					
	24	Any expense not otherwise classified (attach an itemized list)					
	25	Total Expenses Add lines 15 through 24					

(Whole dollars)

1	Cash.
2	Accounts receivable, net.
3	Inventories.
4	Bonds and notes receivable (attach an itemized list).
5	Corporate stocks (attach an itemized list).
6	Loans receivable (attach an itemized list)
7	Other investments (attach an itemized list)
8	Depreciable and depletable assets (attach an itemized list).
9	Land.
10	Other assets (attach an itemized list).
11	Total Assets (add lines 1 through 10).

12	Accounts payable.	
13	Contributions, gifts, grants, etc. payable.	
14	Mortgages and notes payable (attach an itemized list).	
15	Other liabilities (attach an itemized list).	
16	Total Liabilities (add lines 12 through 15).	

17	Total fund balances or net assets.	
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17).	

19 Has there been any substantial change in your assets or liabilities since the end of the period shown above?
If "Yes," attach a detailed explanation.

☐ Yes ☐ No

Because every charity must be further classified as either a private foundation or a public charity, Part XI is designed to classify you as a charity that is either a private foundation or a public charity.

1 Is the organization a private foundation? If you are unsure, see the instructions. If "Yes," answer question 2. If "No," go to question 5 and proceed as instructed.

☐ Yes ☐ No

2 Does the organization claim to be a private operating foundation? If "Yes," go to question 3. If "No," go to the signature section on page 6.

☐ Yes ☐ No

3 Do you engage **directly in the active conduct** of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations to conduct?
If "Yes," provide an explanation stating how you are significantly involved in the charitable activities.
If "No," refer to the instructions for this section.

☐ Yes ☐ No

4 Are you an organization that has been in existence for one year or more?
If "No," attach a narrative statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) for the income test and one of the supplemental tests during its first year of operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.
If "Yes," refer to the instructions for this section.

☐ Yes ☐ No

Part XI Public Charity Status (Continued)

- 5** If you answered "No" to question 1, indicate the type of public charity status you are requesting by checking one of the choices below.

The organization is not a private foundation because it is:

- a** 509(a)(1) and 170(b)(1)(A)(i) - a church or a convention or association of churches. Complete and attach Schedule A. ☐
- b** 509(a)(1) and 170(b)(1)(A)(ii) - a school. Complete and attach Schedule B. ☐
- c** 509(a)(1) and 170(b)(1)(A)(iii) - a hospital, a cooperative hospital service organization or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C, unless you are a cooperative hospital service organization. ☐
- d** 509(a)(1) and 170(b)(1)(A)(v) - a governmental unit. ☐
- e** 509(a)(3) - an organization operated solely for the benefit of, or in connection with, one or more organizations described in a through d, g, h, or, i. Complete and attach Schedule D. ☐
- f** 509(a)(4) - an organization organized and operated exclusively for testing for public safety. ☐
- g** 509(a)(1) and 170(b)(1)(A)(iv) - an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- h** 509(a)(1) and 170(b)(1)(A)(vi) - an organization that receives a substantial part of its financial support in the form of donations from the general public, government grants, or grants from other publicly supported organizations. ☐
- i** 509(a)(2) - an organization which receives more than one-third of its financial support from membership fees or other fees related to its exempt function, or donations, and not more than one-third of its financial support from investment income. ☐
- j** a publicly supported organization, but unsure if it is described in h or i. The organization would like the IRS to decide the correct status. ☐

- 6** If you checked box h, i, or j in question 5 above, you must request either an advance or a definitive ruling by selecting one of the boxes below. Refer to the instructions to determine which type of request you are eligible to receive.

- a** Request for Advance Ruling: By checking this box and signing page 7 of this application, you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5 - year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. ☐

For IRS use only

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code.
For Director, Exempt Organizations

By Date

- b** Request for Definitive Ruling: By checking this box, you claim to have completed at least one full year as described in the instructions and to have established public support. To confirm your public support status, answer item I if you checked box h for item 5 above. Answer item II if you checked box i for item 5 above. If you checked box j for item 5 above, answer both I and II. ☐
- I**
- a** Enter 2% of the line 9 total from page 5.
- b** Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "none," check this box. ☐
- II**
- a** For each year included on lines 1, 2, and 10 of page 5, attach a list showing the name and amount received from each **disqualified person**. If the answer is "none," check this box. ☐
- b** For each year included on line 10 of page 5, attach a list showing the name and amount received from each payer, other than a disqualified person, whose payments exceeded \$5,000. If the answer is "none," check this box. ☐

- 7** Did you receive any **unusual grants** during any of the years shown on page 5? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation about why it is unusual. ☐ Yes ☐ No

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here

.....
(Signature of Officer or Trustee)

.....
(Type or print name and title or authority of signer)

.....
(Date)

If the person signing is other than an officer, director, or trustee of the organization, attach Form 2848, Power of Attorney.

Schedule A. Churches

1	Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," attach copies of relevant documents.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	Are you part of a group of churches with similar beliefs and structure? If "Yes," attach an explanation, including the name of the group of churches.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3a	Do you have regularly scheduled religious services? If "Yes," describe the nature of the services and provide representative copies of relevant literature such as church bulletins.	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	What is the average attendance at your regularly scheduled religious services?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4	Do you conduct baptisms, weddings, funerals, etc?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Do you have a school for the religious instruction of the young?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Do you have an established place of worship? If "Yes," provide the name and address of the owner or lessor of the property and a description of the facility.	<input type="checkbox"/> Yes <input type="checkbox"/> No
7	Do you have an established congregation or other regular membership group? If "no," refer to the instructions.	<input type="checkbox"/> Yes <input type="checkbox"/> No
8	How many members do you have?	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9a	Do you have a process by which an individual becomes a member? If "Yes," attach a statement describing the process and complete 9b, below.	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If you have members, do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," attach a statement describing the rights your members have.	<input type="checkbox"/> Yes <input type="checkbox"/> No
10	Was your pastor / minister ordained after a prescribed course of study?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11	Is your pastor / minister also one of your officers, directors, or trustees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12	Do you license or ordain pastors / ministers or issue church charters? If "Yes," attach a description of the requirements for the ordination or charter.	<input type="checkbox"/> Yes <input type="checkbox"/> No
13	Did you pay a fee for a church charter? If "Yes," attach a copy of the charter.	<input type="checkbox"/> Yes <input type="checkbox"/> No
14	Have you provided other information to establish that you are a church? If "Yes," attach any additional information you believe should be considered regarding your status as a church.	<input type="checkbox"/> Yes <input type="checkbox"/> No

Schedule B. Schools, Colleges, and Universities**Section I Operational Information**

- 1 Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body and facilities where your educational activities are regularly carried on?
(See instructions for explanation.) ☐ Yes ☐ No
If "No," do not complete Schedule B.
- 2 Are you a charter school, or an instrumentality of a state or political subdivision of a state?
If "Yes," do not complete Schedule B. ☐ Yes ☐ No
- 3 In what public school district and county are you located?
- 4 Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? ☐ Yes ☐ No
- 5 Have you ever been determined by a state or federal administrative agency or judicial body to be racially discriminatory? If "Yes," provide an explanation concerning such determination. ☐ Yes ☐ No
- 6 Are you affiliated with a church or a convention or association of churches and claiming an exception from filing Form 990 or 990-EZ?
If "Yes," attach an explanation of your affiliation. ☐ Yes ☐ No

Section II Establishment of Racially Nondiscriminatory Policy

Information required by Revenue Procedure 75-50.

- 1 Does your organizing document or adopted bylaws contain a racially nondiscriminatory policy as to students required by Revenue Procedure 75-50?
If "No," attach a resolution of your governing body that you have adopted a nondiscriminatory policy as to students. ☐ Yes ☐ No
- 2 Do your brochures, application forms, advertisements and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy?
a. If "Yes," attach copies. ☐ Yes ☐ No
b. If "No," by checking this box you agree that printed materials will contain the required nondiscriminatory policy statement. ☐
- 3 Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? (See the instructions for specific requirements.)
If "No," attach an explanation. ☐ Yes ☐ No

- 4 Complete the table below to show the racial composition for the current academic year, and projected as far as may be feasible for the next academic year, of : (a) the student body, (b) the faculty, and (c) the administrative staff. Provide actual numbers rather than percentages for each racial / ethnic class.

If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community served).

Race	a Student Body		b Faculty		c Administrative Staff	
	Year One	Year Two	Year One	Year Two	Year One	Year Two
Total						

- 5 In the table below, provide the number and amount of loans and scholarships awarded to students enrolled by racial / ethnic categories.

Race	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Year One	Year Two	Year One	Year Two	Year One	Year Two	Year One	Year Two
Total								

- 6a Attach a list of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.
- b Do any of these individuals have an objective to maintain segregated public or private school education?
If "Yes," attach an explanation. ☐ Yes ☐ No
- 7 Will you maintain records according to the provisions contained in Revenue Procedure 75-50?
If "No," attach an explanation. ☐ Yes ☐ No

Schedule C. Hospitals and Medical Research Organizations

Check here if you are a hospital. Complete the questions in Section I below.

☐

Check here if you are a medical research organization operated in conjunction with a hospital. Complete the questions in Section II below.

☐

Section I Hospitals

- 1** Are all the doctors in the community eligible for staff privileges?
If "No," give the reasons why and explain how the courtesy staff is selected.
- ☐ Yes ☐ No

- 2a** Do you provide admissions to all individuals in your community who can pay themselves or through private health insurance?
If "No," attach an explanation.
- ☐ Yes ☐ No

- b** Do you provide admissions to all individuals in your community who participate in a public program such as Medicare or Medicaid?
If "No," attach an explanation.
- ☐ Yes ☐ No

- 3a** Do you require a deposit from persons covered with Medicare or Medicaid in your admission practices?
If "Yes," attach an explanation.
- ☐ Yes ☐ No

- b** Does the same deposit requirement, if any, apply to all other patients?
If "No," attach an explanation.
- ☐ Yes ☐ No

- 4a** Do you maintain a full-time emergency room?
- ☐ Yes ☐ No

- b** Do you have a policy on administering emergency services to persons without apparent means to pay?
If "Yes," provide a copy of the policy.
- ☐ Yes ☐ No

- c** Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases?
If "Yes," provide a copy of the agreement. If it is an oral agreement, attach an explanation of the arrangement.
- ☐ Yes ☐ No

- 5** Do you provide for a portion of your services and facilities to be used for charity patients?
If "Yes," answer 5a through 5c.
- ☐ Yes ☐ No

- a** Explain the policy regarding charity cases.

- b** Provide data on your past experience in admitting charity patients.

- c** Provide data on the arrangements you may have with municipal or government agencies for absorbing the cost of such care.

- 6** Do you carry on a formal program of medical training and research?
- ☐ Yes ☐ No

- 7** Do you provide office space to physicians carrying on a medical practice?
If "Yes," attach a list that contains the name of each physician, the amount of space provided, the annual rent, the expiration date of the current lease and whether terms of the lease represent fair market value.
- ☐ Yes ☐ No

- 8** Do you have a community board of directors?
If "Yes," attach an explanation.
- ☐ Yes ☐ No

- 9** Do you participate in any joint ventures, partnerships or limited liability companies?
If "Yes," attach an explanation.
- ☐ Yes ☐ No

- 10** Do you have a substantive conflicts of interest policy for your directors, trustees, and executives?
If "Yes," attach a copy.
- ☐ Yes ☐ No

Section II Medical Research Organizations

- 1** Name the hospitals with which you have a relationship and describe the relationship.

- 2** Attach a schedule describing your present and proposed (indicate which) medical research activities; show the nature of the activities, and the amount of money that has been or will be spent in carrying them out. (Making grants to other organizations is not direct conduct of medical research.)

- 3** Attach a statement of assets showing the fair market value and the portion of the assets directly devoted to medical research.

Schedule D. Section 509(a)(3) Supporting Organizations**Section I Identifying Information about the Supported Organization(s)**

1 State the names, addresses and Employer Identification Numbers (EIN's) of the supported organizations.

Name	Address	EIN
		<input type="text"/> — <input type="text"/>
		<input type="text"/> — <input type="text"/>
		<input type="text"/> — <input type="text"/>
		<input type="text"/> — <input type="text"/>
		<input type="text"/> — <input type="text"/>

2 Have all supported organizations listed in item 1 received a ruling or determination letter that they are not private foundations by reason of section 509(a)(1) or (2)?

☐ Yes ☐ No

If "Yes," go to Section II.

3 Do the supported organizations have tax exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)?

☐ Yes ☐ No

If "No," refer to the instructions.

If "Yes," provide financial data for the supported organizations' revenue for an "existing organization" using the formats in Part X-A (items 1 - 14) on page 5 and Part XI (items 6b and 7) on page 7 of this form.

Section II Relationship with Supported Organization(s)

1 Information to establish the "operated, supervised, or controlled by" relationship.

Does your governing document, bylaws, or other internal rules indicate that the majority of your governing board or officers are elected or appointed by the supported organization(s)? If "Yes," go to Section III.

☐ Yes ☐ No

2 Information to establish the "supervised or controlled in connection with" relationship.

Does your governing document, bylaws, or other internal rules indicate that a majority of your governing board must consist of individuals who also serve on the governing board of the supported organization(s)? If "Yes," go to Section III. If "No," but you still believe that you satisfy this test, attach an explanation and go to Section III.

☐ Yes ☐ No

3 Information to establish the "operated in connection with - responsiveness test."

Are you a trust that the named supported organization(s) can enforce and compel an accounting under state law? If "Yes," attach an explanation describing whether you advised the supported organization(s) in writing of these rights and go to Section II, item 5.

☐ Yes ☐ No

4a Information to establish the alternative "operated in connection with - responsiveness test."

Do the officers, directors, or trustees of the supported organization(s) elect or appoint one or more of your officers, directors, or trustees?

☐ Yes ☐ No

If "Yes," attach an explanation and go to d, below.

b Do one or more members of the governing body of the supported organization(s) also serve as your officers, directors, or trustees or hold other important offices with respect to you?

☐ Yes ☐ No

If "Yes," attach an explanation and go to d, below.

c Do your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s)?

☐ Yes ☐ No

If "Yes," attach an explanation and go to d, below.

d Do the supported organization(s) have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets?

☐ Yes ☐ No

If "Yes," attach an explanation.

5 Information to establish the "operated in connection with - integral part test."

Are you conducting activities that would otherwise be carried out by the supported organization(s)?

☐ Yes ☐ No

If "Yes," attach an explanation and go to Section III.

6a Information to establish the alternative "operated in connection with - integral part test."

Do you distribute at least 85% of your income to the supported organization(s)?

☐ Yes ☐ No

If "No," refer to the instructions.

b How much do you contribute annually to each supported organization?

c What is the total annual income of each supported organization?

Schedule D. Section 509(a)(3) Supporting Organizations (continued)**Section III. Organizational Information about You**

- 1a** Are the supported organization(s) specified by name in your governing document?
If "No," and your response to Section II items 1 or 2 was "Yes," answer 1b. ☐ Yes ☐ No
- b** Did you specify the supported organization(s) by purpose or class?
If "No," refer to the instructions. ☐ Yes ☐ No

Section IV. Operational Information about You

- 1** Are you controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization that is not described in section 509(a)(1) or (2)?
If "Yes," refer to the instructions. ☐ Yes ☐ No
- 2** Are you operated exclusively for the benefit of one or more supported organizations? ☐ Yes ☐ No

D
R
A
F
T

Schedule E. Organizations not Filing Form 1023 within 27 Months of Formation

- 1** Are you a church, association of churches, or integrated auxiliary of a church? ☐ Yes ☐ No
- 2** Are you a public charity with annual gross receipts of no more than \$5,000? ☐ Yes ☐ No
- 3** Are you a subordinate of a parent organization that added you to a group ruling on a timely basis? ☐ Yes ☐ No

If you answered "Yes" to any of the above questions, stop here.

If you answered "No" to all of the above questions, go to question 4.

- 4** Were you created prior to October 9, 1969? ☐ Yes ☐ No
- If "Yes," stop here.
- If "No," go to question 5.

- 5** If you answered "No" to all of the above questions, you do not meet an automatic exception to the 27 - month filing requirement. Do you wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interests of the government" requirements of section 301.9100-3 of the Procedure and Administrative Regulations? ☐ Yes ☐ No
- If "Yes," give your reasons for not filing this application within the 27 - month period.
Do not answer questions 6 or 7.
- If "No," go to question 6.

- 6** If you answered "No" to question 5, you can only be exempt under section 501(c)(3) from the received date of this application. Therefore, do you want us to treat this as a request for exemption under 501(c)(3) from the received date? If "Yes," complete item 8 below. ☐ Yes ☐ No

- 7** If you answered "Yes" to question 6, do you wish to apply for exemption under section 501(c)(4) for the period prior to the received date of the Form 1023? ☐ Yes ☐ No
- If "Yes," attach a completed page 1 of Form 1024 to this application.

- 8** Complete this item only if you answered "Yes" to item 6 above. Include projected budgets of income for the first two full years.

Type of income	Proposed budgets for 2 years		
	(a) From To	(b) From To	(c) Total
1 Gifts, grants, and contributions received (do not include unusual grants)			
2 Membership fees received			
3 Gross investment income			
4 Net unrelated business income from businesses you acquired after 6/30/75			
5 Net unrelated business income not included in 4			
6 Taxes levied for and either paid to, or spent on behalf of, the organization			
7 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
8 Any income not otherwise listed above or in items 10-13 below (attach itemized list)			
9 Total of lines 1 through 8			
10 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your charitable, etc., purposes			
11 Total of lines 9 and 10			
12 Gain or loss on sale of capital assets (attach an itemized list)			
13 Unusual grants			
14 Total Revenue Add lines 11 through 13			

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Schedule F. Homes for the Elderly or Handicapped

1 What are your requirements for admission to residency? Provide an explanation and attach copies of any promotional literature and application forms.

2 Do you or will you charge an entrance or founder's fee?
If "Yes," explain and specify the amount charged.

☐ Yes ☐ No

3 Will you charge periodic fees or maintenance charges?
If "Yes," explain and specify the amount charged.

☐ Yes ☐ No

4a What established policy do you have concerning residents who become unable to pay their regular charges?

b What arrangements do you have or expect to have with local and Federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining those residents?

5 What arrangements will you have to provide for the health needs of your residents?

6a Provide a description of your facilities. In your description, explain how your facilities are designed to meet the physical, emotional, recreational, social, religious, and / or other similar needs of the elderly or handicapped.

b What is your total capacity?

c What is your current number of residents?

7 Attach a sample copy of the contract or agreement you make with or require of your residents.

8a Do you contract or intend to contract with another entity to operate your facility?
If "Yes," complete 8b, c, and d.

☐ Yes ☐ No

b Submit copies of any contracts or proposed contracts.

c Explain how the entity was or will be selected.

d Explain how the terms of the contract were or will be determined.

e Provide a written explanation describing how you will make sure that the contract provides for reasonable compensation.

D
R
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Schedule G. Successors to "For-Profit" Organizations

1 Provide the name, last address, and employer identification number of the predecessor for-profit organization and describe its activities.

2 List the owners, partners, principal stockholders, officers, and governing board members of the predecessor organization.

Name	Address	Share / Interest

3a Will any of the persons listed in item 2, above, maintain a working relationship with you?

☐ Yes | ☐ NO

b If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations controlled directly or indirectly by any of these persons.

4a Were any assets transferred from the for-profit predecessor organization to you?

☐ Yes

b If "Yes," provide a list of assets, indicating the value of each and how the value was determined.

c Were any restrictions placed on the use or sale of the assets?

☐ Yes ☐ No

d If "Yes," explain the restrictions.

e Provide a copy of the agreement(s) of sale or transfer.

5a Were any debts or liabilities transferred from the predecessor for-profit organization to you?

☐ Yes ☐ No

b If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, the name of the person to whom the debt or liability is owed, and whether the person is listed in item 2, above.

6a Will you be leasing or renting any property or equipment previously owned or used by the predecessor for-profit organization, or from persons listed in item 2, above, or from for-profit organizations controlled directly or indirectly by persons listed in item 2, above?

☐ Yes ☐ No

b If "Yes," submit a copy of the lease or rental agreement(s). Indicate how the lease or rental value of the property or equipment was determined.

7a Will you lease or rent property or equipment to persons listed in item 2, above, or to for-profit organizations controlled directly or indirectly by persons listed in item 2, above?

☐ Yes ☐ No

b If "Yes," attach a list of the property or equipment, provide a copy of the lease(s) or rental agreement(s), and indicate how the lease or rental value of the property or equipment was determined.

Schedule H. Organizations Providing Scholarship Benefits, Student Aid, etc., to Individuals

Public charities do not have to complete items 7 and 8.

1a Describe the nature and amount of your scholarships, fellowships, and other educational grants and loans that you award, including the terms and conditions.

b If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).

c Specify how your program will be publicized.

d Provide copies of any solicitation or announcement materials.

e Provide a sample copy of the application used.

2 Will you maintain case histories showing recipients of your scholarships, fellowships, and other educational grants and loans, including names, addresses, purposes of awards, manner of selection, relationship (if any) to members of officers, trustees, or donors of funds to you? If "no," refer to instructions. ☐ Yes ☐ No

3 What specific criteria will you use to determine who is eligible for your program?

4 Describe your procedures for supervising the scholarships, fellowships, and other educational grants or loans (e.g. obtaining reports, grade transcripts), including procedures for taking action if the terms of the award are violated.

5 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?

6 Will relatives of members of the selection committee, or of your officers, directors, or substantial contributors be eligible for awards made under your program? If "Yes," what measures will be taken to ensure unbiased selections are made? ☐ Yes ☐ No

7a If we determine that you are a private foundation, do you want this application to be considered as a request for approval of grant making procedures? ☐ Yes ☐ No ☐ N / A

b For which section(s) do you wish to be considered?

4945(g)(1)

☐

4945(g)(2)

☐

4945(g)(3)

☐

8 Are the scholarships, fellowships, and other educational grants or loans based on the employment status of the applicant or relatives of the applicant? ☐ Yes ☐ No
If "Yes," attach a written statement that explains how your individual grant procedures comply with the criteria applicable to employer-related scholarship and / or educational grant programs. (See the instructions for the criteria applicable to employer-related programs.)